EAST BATON ROUGE PARISH SHERIFF (As Ex-officio Parish Tax Collector)

ANNUAL REPORT OF THE TAX COLLECTOR

JUNE 30, 2014



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EAST BATON ROUGE PARISH SHERIFF (As Ex-officio Parish Tax Collector) BATON ROUGE, LOUISIANA

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INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

Honorable Sid Gautreaux
East Baton Rouge Parish Sheriff
As Ex-officio Parish Tax Collector
Baton Rouge, Louisiana

We have examined the accompanying Summary of Cash Available for Settlements, the Summary of Collections, Distributions, and Cash Available for Settlement, the Schedule of the 2013 Tax Roll and Settlements to Taxing Bodies, and the Affidavit of the East Baton Rouge Parish Sheriff as Tax Collector (the Sheriff) for the year ended June 30, 2014. These summaries and schedules are the responsibility of management. Our responsibility is to express an opinion on these summaries and schedules based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and included examining, on a test basis, evidence supporting the Summary of Cash Available for Settlement, the Summary of Collections, Distributions, and Changes in Cash Available for Settlement, the Schedule of the 2013 Tax Roll and Settlements to Taxing Bodies and the Affidavit, and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

The purpose of the summaries and schedules referred to above is to report current year ad valorem taxes and fees assessed and collected, prior year taxes and other revenues collected, the settlements of taxes and other collections during the fiscal year, and the amounts remaining to be collected and disbursed in accordance with the presentation format agreed upon by the consolidated government of East Baton Rouge Parish (City-Parish) and the Sheriff.

In our opinion, the Summary of Cash Available for Settlement, the Summary of Collections, Distributions, and Changes in Cash Available for Settlement, the Schedule of the 2013 Tax Roll and Settlements to Taxing Bodies and the Affidavit referred to above present fairly, in all material respects, the assessment and collection of taxes, fees and other amounts and settlements of those items for the year ended June 30, 2014, and the assets available for settlements at June 30, 2014, in conformity with the presentation format agreed upon by the City-Parish of East Baton Rouge and the Sheriff.

These schedules are intended solely for the information and use of the East Baton Rouge Parish Sheriff and the consolidated government of East Baton Rouge Parish and are not intended to be and should not be used by anyone other than these respective parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Baton Rouge, Louisiana October 15, 2014

Postlethwaite + Nettermille

EAST BATON ROUGE PARISH SHERIFF

(As Ex-officio Parish Tax Collector) Baton Rouge, Louisiana

Summary of Cash Available for Settlement June 30, 2014

(See Independent Accountants' Examination Report)

| Total cash available for settlement | \$ | 16,854,527 |
|---|----|------------|
| Cash available for refunds | · | 156,925 |
| Cash available for disbursment to taxing bodies | | 4,055,104 |
| Cash held in escrow - overpaid taxes | | 1,978,253 |
| Cash held for protested taxes | \$ | 10,664,245 |

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EAST BATON ROUGE PARISH SHERIFF

(As Ex-officio Parish Tax Collector) Baton Rouge, Louisiana

Summary of Collections, Distributions, and Changes in Cash Available for Settlement For the year ended June 30, 2014

(See Independent Accountants' Examination Report)

| Collections: | |
|--|-------------------|
| Ad-valorem Taxes | \$ 414,092,190 |
| Special District Fees | 3,214,721 |
| Prior Year Ad-valorem Taxes | 10,085,298 |
| Interest | 1,350,537 |
| State Revenue Sharing | 8,526,373 |
| Louisiana Tax Commission | 59,728 |
| Fines, Forfeitures and Criminal Costs | 6,808,130 |
| Tax Notices, etc. | 2,106 |
| Escrowed overpayments | 4,510,341 |
| Refunds and Redemptions | 12,839,214 |
| Protest Taxes | 582,490 |
| Interest on Protest Taxes Settled | 32,790 |
| Total Collections | 462,103,918 |
| Disbursements: | |
| Advalorem Tax Settlements - Current Year | 413,524,884 |
| Special District Fee Assessments | 3,214,721 |
| Advalorem Tax and Fee Settlements - Prior Year | 10,085,159 |
| Interest on Tax Settlements | 1,350,537 |
| Protested Taxes Settled | 451,310 |
| Interest on Protest Taxes Settled | 32,790 |
| Fines, Forfeitures and Criminal Costs | 6,808,132 |
| Louisiana Tax Commission | 59,728 |
| Overpayments refunded | 4,504,768 |
| Refunds and redemptions | 12,839,212 |
| State revenue sharing | 8,526,372 |
| Tax notices | 2,105 |
| Total Distributions | 461,399,718 |
| Increase in Cash Available | 704,200 |
| Cash Available for Settlement at June 30, 2013 | 16,150,327 |
| Cash available for Settlments at June 30, 2014 | \$ 16,854,527 |

EAST BATON ROUGE PARISH SHERIFF (As Ex-officio Parish Tax Collector) Baton Rouge, Louisiana

Schedule of the 2013 Tax Roll and Settlements to Taxing Bodies

For the year ended June 30, 2014 (See Independent Accountants' Examination Report)

| | | AMOUNT | · | · | - | · | | | | |
|--|---------|---|------------|----------------|-------------|----------------|----------------|------------|---------------------------------------|---------------------|
| | | CHARGED | | | NET | | | | | |
| | | PER GRAND | | | ADJUDICATED | TOTAL TAXES | LESS: | | NET | REMAINDER |
| TAXING AREA/TAX DESCRIPTION | MILLAGE | RECAPITULATION | SUPPLEMENT | DEDUCTS | PROPERTIES | COLLECTIBLE | SETTLEMENTS | REFUNDS | SETTLED | NOT COLLECTED Note |
| EAST BATON ROUGE PARISH | | | | | | | | | | NOTE |
| Assessor's Salary & Expense Fund | 1.340 | 4,963,081.25 | 4,823.20 | (31,393.15) | 903.43 | 4,937,414.73 | 4,916,000.07 | 9,931.87 | 4,906,068,20 | 31,346.53 |
| Brec Capitol Improvements | 3.980 | 14,741,091.54 | 14,325.51 | (93,244.44) | 2,683.62 | 14,664,856 23 | 14,601,250.97 | 29,500.22 | 14,571,750.75 | 93,105.48 |
| Brec Maintenance & Operations | 2.040 | 7,555,735.98 | 7,342.62 | (47,794.11) | 1,375.38 | 7,516,659 87 | 7,484,058.83 | 15,120.87 | 7,468,937.96 | 47,721.91 |
| Brec Maintenance & Operations | 3.840 | 14,222,561.44 | 13,821.42 | (89,965.56) | 2,589.01 | 14,149,006.31 | 14,087,638.89 | 28,463.01 | 14,059,175.88 | 89,830 43 |
| Brec Maintenance & Operations | 0.410 | 1,518,555.42 | 1,475.73 | (9,604.61) | 276.52 | 1,510,703.06 | 1,504,150.29 | 3,038.20 | 1,501,112.09 | 9,590,97 |
| Brec Maintenance & Operations | 016.0 | 2,259,313.78 | 2,195.53 | (14,291.80) | 411.36 | 2,247,628.87 | 2,237,881.20 | 4,521.56 | 2,233,359.64 | 14,269.23 |
| Brec Maintenance & Operations | 3.158 | 11,696,574.57 | 11,379.32 | (73,912.04) | 2,129.17 | 11,636,171.02 | 11,585,673.72 | 23,385.06 | 11,562,288.66 | 73,882.36 |
| Emergency Medical Services | 3.130 | 11,592,868.65 | 11,266.02 | (73,328.52) | 2,110.26 | 11,532,916.41 | 11,482,894.65 | 23,199.11 | 11,459,695.54 | 73,220.87 |
| Mosquito Abatement District | 0.290 | 1,074,099.40 | 1,043.74 | (6,793.87) | 195.43 | 1,068,544.70 | 1,063,911.04 | 2,149.02 | 1,061,762.02 | 6,782.68 |
| Mosquito Abatement District | 1.120 | 4,148,246.92 | 4,031.28 | (26,239.99) | 755.21 | 4,126,793.42 | 4,108,895.00 | 8,301.92 | 4,100,593.08 | 26,200.34 |
| Parish Library | 10,780 | 39,926,876.58 | 38,800.97 | (252,559.12) | 7,268.46 | 39,720,386.89 | 39,548,103,70 | 79,904,82 | 39,468,198,88 | 252,188.01 |
| Parish Tax | 3,440 | 12,741,044.67 | 12,381.70 | (80,594.10) | 2,319.31 | 12,675,151.58 | 12,620,178.77 | 25,499.90 | 12,594,678.87 | 80,472,71 |
| Sheriff Special Law Enforcement | 4.360 | 16,148,532.19 | 15,693.16 | (102,148.78) | 2,939.76 | 16,065,016.33 | 15,995,341.99 | 32,320.11 | 15,963,021.88 | 101,994.45 |
| Sheriff Additional Special Law Enforcement | 3.730 | 13,815,143.78 | 13,425.59 | (87,381.17) | 2,514.80 | 13,743,703.00 | 13,684,092.91 | 27,646.98 | 13,656,445.93 | 87,257.07 |
| Sheriff Additional Special Law Enforcement | 6.900 | 25,556,163.79 | 24,836.03 | (161,653.96) | 4,652.34 | 25,423,998.20 | 25,313,727.42 | 51,143.52 | 25,262,583.90 | 161,414.30 |
| Total for the Parish | 49.128 | 181,959,889.96 | 176,841.82 | (1,150,905.22) | 33,124.06 | 181,018,950.62 | 180,233,799 45 | 364,126.17 | 179,869,673.28 | 1,149,277.34 |
| | | | | | | | | | · · · · · · · · · · · · · · · · · · · | |
| EAST BATON ROUGE PARISH SCHOOL DIS | TRICT | | | | | | | | | |
| Additional Aid To Public Schools | 6.500 | 21,571,824.77 | 20,420.53 | (128,622.20) | 3,726.65 | 21,467,349.85 | 21,362,904.24 | 36,469.04 | 21,326,435.20 | 140,914.65 |
| Additional Teachers | 2.780 | 9,226,103.72 | 8,765.75 | (54,691.29) | 1,593.97 | 9,181,772.15 | 9,137,136.09 | 15,632.71 | 9,121,503.38 | 60,268.77 |
| Constitutional School | 5.250 | 17,423,399.47 | 16,553.98 | (103,282.21) | 3,009,82 | 17,339,681.06 | 17,255,384.58 | 29,521.31 | 17,225,863.27 | 113,817.79 |
| School - Replacing Reduced Payments | 4.980 | 16,527,336.85 | 15,702.52 | (97,973.05) | 2,855.27 | 16,447,921,59 | 16,367,962.71 | 28,004.35 | 16,339,958.36 | 107,963.23 |
| School Empl Salaries & Benefits | 1.860 | 6,172,860.27 | 5,864.91 | (36,592.34) | 1,066.60 | 6,143,199.44 | 6,113,335.33 | 10,459.54 | 6,102,875.79 | 40,323.65 |
| School Empl Salaries & Benefits | 7.140 | 23,695,820.28 | 22,513.08 | (140,468.10) | 4,093.43 | 23,581,958.69 | 23,467,319.01 | 40,151.22 | 23,427,167.79 | 154,790.90 |
| School Empl Salaries & Benefits | 7.190 | 23,861,757.56 | 22,670.86 | (141,449.94) | 4,122.07 | 23,747,100.55 | 23,631,657.03 | 40,431.51 | 23,591,225.52 | 155,875.03 |
| Special - Emp. Salaries & Benefits | 5.990 | 19,879,266.76 | 18,887.08 | (117,842.68) | 3,434.08 | 19,783,745.24 | 19,687,569.36 | 33,683.81 | 19,653,885.55 | 129,859.69 |
| Special - School Maintenance | 1.040 | 3,451,492.38 | 3,279.16 | (20,460.23) | 596.19 | 3,434,907.50 | 3,418,209.40 | 5,848.20 | 3,412,361.20 | 22,546.30 |
| Special - Support Adapp | 0.720 | 2,389,494.39 | 2,270.22 | (14,164.97) | 412.82 | 2,378,012.46 | 2,366,452.53 | 4,049.07 | 2,352,403.46 | 15,609 00 |
| Total for East Baton Rouge Parish | | | · | | | | | | · | |
| School District | 43,450 | 144,199,356.45 | 136,928.19 | (855,547.01) | 24,910.90 | 143,505,648.53 | 142,807,930.28 | 244,250.76 | 142,563,679.52 | 941,969.01 |
| | | | | | | | | | | |
| Total for the Parish & East Baton Rouge | | | | | | | | | | |
| Parish Schools | 92.578 | 326,159,246,41 | 313,770.01 | (2,006,452.23) | 58,034.96 | 324,524,599.15 | 323,041,729.73 | 608,376.93 | 322,433,352.80 | 2,091,246.35 |
| Consolidated Road Lighting Dist No. 1 | 3.840 | 593,793.67 | 66.24 | (2,473.87) | 184.51 | 591,570.55 | 588,973.73 | 1,087.29 | 587,886.44 | 3,684.11 |
| FIRE DISTRICTS | | | | | | | | | | |
| Alsen Fire Protect. Dist. No. 9 | 10.000 | 168,474.30 | | (108.00) | 68.50 | 168,434.80 | 168,076.33 | 78.50 | 167,997.83 | 436.97 |
| Alsen Fire Protect. Dist. No. 9 | 5,000 | 84,237.15 | - | (54.00) | 34.25 | 84,217.40 | 84,038.16 | 39.25 | 83,998.91 | 218.49 |
| Brownsfield Fire District No. 3 | 5.000 | 105,039.90 | 37.50 | (527.00) | 112.50 | 104,662.90 | 103,755.20 | 260.50 | 103,494.70 | 1,168.20 |
| Brownsfield Fire District No. 3 | 10.000 | 210,079.80 | 75.00 | (1,054.00) | 225.00 | 209,325.80 | 207,510.40 | 521.00 | 206,989.40 | 2,336.40 |
| Central Fire District No. 4 | 10.000 | 1,328,605.90 | 79.00 | (11,844.80) | 102.50 | 1,316,942.60 | 1,315,523.28 | 5,983.92 | 1,309,539.36 | 7,403,24 |
| Central Fire District No. 4 | 5.000 | 664,302.95 | 39.50 | (5,922.40) | 51.25 | 658,471.30 | 657,770.46 | 3,000.79 | 654,769.67 | 3,701.63 |
| Chaneyville Fire District | 10.000 | 70,898.00 | - | (1,224.50) | 27.00 | 69,700.50 | 69,010.09 | 233.50 | 68,776.59 | 923.91 |
| Chaneyville Fire District | 10.000 | 70,898.00 | | (1,224.50) | 27.00 | 69,700.50 | 69,010.09 | 233.50 | 68,776.59 | 923.91 |
| | , | , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | , -, 0) | 200 | 25,700.00 | 05,020.05 | 200.00 | 00,110.53 | 263.71 |

| | | PER GRAND | | | ADJUDICATED | TOTAL TAXES | LESS: | | NET | REMAINDER |
|--|---------|----------------|------------|----------------|-------------|----------------|----------------|------------|----------------|---------------|
| TAXING AREAITAX DESCRIPTION | MILLAGE | RECAPITULATION | SUPPLEMENT | DEDUCTS | PROPERTIES | COLLECTIBLE | SETTLEMENTS | REFUNDS | SETTLED | NOT COLLECTED |
| East Side Fire District No. 5 | 10.000 | 851,614.70 | 74.50 | (25,254.00) | 460.00 | 826,895.20 | 827,529.23 | 3,996.81 | 823,632.42 | 3,262.78 |
| East Side Fire District No. 5 | 5.000 | 425,807.35 | 37.25 | (12,627.00) | 230.00 | 413,447.60 | 413,814.62 | 1,998.40 | 411,816.22 | 1,631.38 |
| East Side Fire District No. 5 | 7.500 | 638,711.03 | 55.90 | (18,940.38) | 345.00 | 620,171.55 | 620,722.00 | 2,997.54 | 617,724.46 | 2,447.09 |
| Hooper Road Fire Dist. No. 6 | 10.000 | 270,261.60 | - | (2,525.50) | 381.50 | 268,117.60 | 265,452.84 | 908.50 | 264,544.34 | 3,573.26 |
| Hooper Road Fire Dist. No. 6 | 10,000 | 270,261.60 | - | (2,525.50) | 381.50 | 268,117.60 | 265,452.84 | 908.50 | 264,544.34 | 3,573.26 |
| Hooper Road Fire Dist. No. 6 | 5,000 | 135,130.80 | | (1,262.75) | 190.75 | 134,058.80 | 132,726.41 | 454.25 | 132,272.16 | 1,786 64 |
| Hooper Road Fire Dist. No. 6 | 15,000 | 405,392.40 | - | (3,788.25) | 572.25 | 402,176.40 | 398,179.20 | 1,362.75 | 396,816.45 | 5,359.95 |
| Pride Fire District No. 8 | 10.000 | 113,859.20 | 124.50 | (3,765.00) | (81.50) | 110,137.20 | 109,469.55 | 359.50 | 109,110.05 | 1,027.15 |
| St. George Fire District No. 2 | 6.000 | 6,531,924.72 | 5,161.80 | (31,257.00) | 1,220.10 | 6,507,049.62 | 6,492,762.22 | 12,574.91 | 6,480,187.31 | 26,862,31 |
| St. George Fire District No. 2 | 4.000 | 4,354,616.48 | 3,441.20 | (20,838.00) | 813.40 | 4,338,033.08 | 4,328,508.12 | 8,383.28 | 4,320,124.84 | 17,908.24 |
| St. George Fire District No. 2 | 1,250 | 1,360,817.62 | 1,075,42 | (6,510.44) | 254.19 | 1,355,636.79 | 1,352,659.22 | 2,619.03 | 1,350,040.19 | 5,596 60 |
| St. George Fire District No. 2 | 1,500 | 1,632,981.23 | 1,290.64 | (7,813.11) | 305.02 | 1,626,763.78 | 1,623,191.31 | 3,143.22 | 1,620,048.09 | 6,715.69 |
| St. George Fire District No. 2 | 1,250 | 1,360,817.62 | 1,075.42 | (6,510.44) | 254.19 | 1,355,636.79 | 1,352,659.22 | 2,619.03 | 1,350,040.19 | 5,596.60 |
| Zachary Fire District No. 1 | 9.000 | 319,880.52 | - | (1,561.05) | 32.85 | 318,352.32 | 317,659.03 | 893.25 | 316,765.78 | 1,586.54 |
| Total Fire Districts | 160,500 | 21,374,612.87 | 12,567.63 | (167,137.62) | 6,007.25 | 21,226,050.13 | 21,175,579.82 | 53,569.93 | 21,122,009.89 | 104,040.24 |
| | | | | | | | | | | |
| OTHER | | | | | | | | | | |
| Br City Of Municipal Fire Sal. & Benefit | 6.000 | 10,769,905.80 | 3,665.70 | (28,147.39) | 1,513.80 | 10,746,937.91 | 10,642,749.20 | 5,955.57 | 10,636,793.63 | 110,144.28 |
| Br Capital Area Transit System | 10.600 | 16,132,424.60 | 6,836.47 | (88,506.30) | 2,765.22 | 16,053,519.99 | 15,926,177.70 | 30,304.84 | 15,895,872.86 | 157,647.13 |
| Br City Of General Fund | 6.220 | 11,166,813.27 | 3,804.48 | (29,179.37) | 1,561.24 | 11,142,999.62 | 11,034,990.61 | 6,174.34 | 11,028,816.27 | 114,183 35 |
| Br City Of Three-Platoon Police System | 0.900 | 1,615,776.87 | 550.80 | (4,220.44) | 224.10 | 1,612,331.33 | 1,596,702.54 | 893.24 | 1,595,809.30 | 16,522.03 |
| Baker City Of- General Fund | 6.030 | 415,201.10 | 211.80 | (2,014.62) | 417.48 | 413,815.76 | 409,962.53 | 1,457.53 | 408,505,00 | 5,310.76 |
| Baker Capital Area transit System | 10,600 | 480,369.63 | 377.89 | (7,415.23) | 713.06 | 474,045.35 | 475,135.85 | 5,107.14 | 470,028.71 | 4,016.64 |
| Baker School Constitutional | 5.000 | 226,157.20 | 170.25 | (3,385.25) | 336.35 | 223,278.55 | 223,720.29 | 2,336.36 | 221,383,93 | 1,894.62 |
| Baker School Millage | 38.200 | 1,727,841.01 | 1,300.71 | (25,863.31) | 2,569.71 | 1,705,848.12 | 1,709,222.83 | 17,849.76 | 1,691,373.07 | 14,475.05 |
| Central School Constitutional School | 4,230 | 527,831.50 | 17.77 | (5,559.01) | 51.81 | 522,342.07 | 521,954.27 | 2,344.38 | 519,609.89 | 2,732.18 |
| Central School Bond Prop | 9.250 | 1,154,242.89 | 38,85 | (12,156.39) | 113.30 | 1,142,238.65 | 1,141,390.53 | 5,126.75 | 1,136,263.78 | 5,974.87 |
| Central School Bond Prop | 14,400 | 1,796,875.21 | 60.48 | (18,924.91) | 176.40 | 1,778,187.18 | 1,776,867.05 | 7,981.29 | 1,768,885.76 | 9,301.42 |
| Central School Millage | 32.520 | 4,057,943.08 | 136.59 | (42,738.70) | 398.38 | 4,015,739.35 | 4,012,757.64 | 18,024.33 | 3,994,733.31 | 21,006.04 |
| Zachary City Of | 3.170 | 383,468.88 | 1,361.53 | (2,043.97) | 58.50 | 382,844.94 | 380,496.00 | 85.81 | 380,409.19 | 2,435.75 |
| Comite River Diversion Canal | 2.520 | 2,133,258.45 | 1,279.17 | (17,331.46) | (16.69) | 2,117,189.47 | 2,114,318.71 | 8,707.86 | 2,105,610.85 | 11,578 62 |
| Downtown Development District | 10.000 | 487,271.10 | • | (597.00) | 118.00 | 486,792.10 | 485,127.72 | 382.00 | 484,745.72 | 2,046.38 |
| Zachary School Constitutional | 5.000 | 1,075,175.65 | 2,147.50 | (8,930.00) | 110.50 | 1,068,503.65 | 1,068,895.04 | 3,836.56 | 1,065,058.48 | 3,445 17 |
| Zachary School Bond | 13.080 | 2,812,659.45 | 5,617.83 | (23,360.83) | 289.06 | 2,795,205.51 | 2,796,229.47 | 10,036.39 | 2,786,193.08 | 9,012.43 |
| Zachary School Bond | 13.080 | 2,812,659.45 | 5,617.83 | (23,360.83) | 289.06 | 2,795,205.51 | 2,796,229.47 | 10,036.39 | 2,786,193.08 | 9,012.43 |
| Zachary School Bond | 9,840 | 2,115,945.71 | 4,226.29 | (17,574.24) | 217.47 | 2,102,815.23 | 2,103,585.50 | 7,550.33 | 2,096,035.17 | 6,780.06 |
| Zachary School Millage | 38,200 | 8,214,341.97 | 16,406.90 | (68,225.20) | 844.22 | 8,163,367.89 | 8,167,153.83 | 30,104.93 | 8,137,048.90 | 26,318.99 |
| Pontchartrain Levee District | 3.470 | 749,183.44 | 183.39 | (4,302.80) | 398.20 | 745,462.23 | 741,999.75 | 2,429.15 | 739,570.60 | 5,891.63 |
| Total Other | 242.310 | 70,855,346.26 | 54,012.23 | (433,837.25) | 13,149.17 | 70,488,670.41 | 70,125,666.53 | 176,725.95 | 69,948,940.58 | 539,729.83 |
| Tota: Ad-Valorem Taxes | 499.228 | 418,982,999.21 | 380,416.11 | (2,609,900.97) | 77,375.89 | 416,830,890.24 | 414,931,949.81 | 839,760.10 | 414,092,189.7! | 2,738,700.53 |
| SPECIAL DISTRICT FEE ASSESSMENT | | | | | | | | | | |
| | | 445 300 00 | | (400 00) | (200.00) | 144,000,00 | 464 576 64 | 400.00 | 144 174 41 | 402.20 |
| Broadmoor Crime District | | 165,200.00 | ~ | (100.00) | (200.00) | 164,900.00 | 164,576.61 | 100.00 | 164,476.61 | 423.39 |
| Burbank Crime District | | 180,350.00 | • | • | (500.00) | 179,850.00 | 176,934.10 | | 176,934.10 | 2,915.90 |
| Concord Crime District | | 19,946.50 | • | - | • | 19,946.50 | 19,594.14 | • | 19,594 14 | 352.36 |
| Crosscreek-Hermitage Crime District | | 47,800.00 | • | • | (425.00) | 47,800,00 | 47,198.84 | • | 47,198.84 | 601.16 |
| Greenwood Crime District | | 29,750.00 | • | • | (125.00) | 29,625.00 | 29,500.00 | • | 29,500.00 | 125.00 |
| Jefferson Place/Bocage Crime District | | 188,000.00 | • | (4.4.4.00) | • | 188,000.00 | 187,996.93 | | 187,996.93 | 3.07 |
| Mayfair Park Crime District | | 66,816.00 | • | (144.00) | (2.500.52) | 66,672.00 | 64,938.63 | 144.00 | 64,794.63 | 1,877.37 |
| Melrose East Crime District | | 100,000.00 | • | - | (2,600.00) | 97,400.00 | 94,684.00 | • | 94,684.00 | 2,716.00 |
| Melrose Place Crime District | | 57,600.00 | - | - | (150.00) | 57,450.00 | 56,848.00 | • | 56,848.00 | 602.00 |
| Park Forest East Crime District | | 25,620.00 | • | • | • | 25,620.00 | 25,198.87 | - | 25,198,87 | 421.13 |
| Shenandoah Crime District | | 89,500.00 | • | - | - | 89,500.00 | 89,247.22 | - | 89,247.22 | 252.78 |
| Wedgewood Crime District | | 24,800.00 | • | • | • | 24,800.00 | 24,648.75 | • | 24,648.75 | 151.25 |
| Westminster/Pine Park Crime District | | 59,600.00 | • | • | - | 59,600.00 | 59,396.48 | • | 59,396.48 | 203.52 |

| | | PER GRAND | | | ADJUDICATED | TOTAL TAXES | LESS: | | NET | REMAINDER |
|--|---------|----------------|------------|---------------|----------------|-----------------|-----------------|-----------|-----------------|---------------|
| TAXING AREAITAX DESCRIPTION | MILLAGE | RECAPITULATION | SUPPLEMENT | DEDUCTS | PROPERTIES | COLLECTIBLE | SETTLEMENTS | REFUNDS | SETTLED | NOT COLLECTED |
| Alsen Fire District | | 12,936.00 | - | • | (416.00) | 12,520.00 | 11,452.67 | • | 11,452.67 | 1,067.33 |
| Brownsfield Fire District | | 99,168.00 | - | (32.00) | (416.00) | 98,720.00 | 96,078.75 | 96.00 | 95,982.75 | 2,737.25 |
| Central Fire District | | 375,340.00 | 32.00 | (96.00) | (576.00) | 374,700.00 | 371,352.42 | 96.00 | 371,256.42 | 3,443.58 |
| Chaneyville Fire District | | 44,608.00 | • | • | (672.00) | 43,936.00 | 42,084.86 | • | 42,084.86 | 1,851.14 |
| Eastside Fire District | | 233,200.00 | - | | (288.00) | 232,912.00 | 231,656.07 | 28.63 | 231,627.44 | 1,284.56 |
| Hooper Fire District | | 174,744.00 | - | (32.00) | (1,056.00) | 173,656.00 | 161,647.66 | 32.00 | 161,615.66 | 12,040.34 |
| Pride Fire District | | 50,880.00 | • | (96,00) | (480.00) | 50,304.00 | 48,933.99 | • | 48,933.99 | 1,370.01 |
| St. George Fire District | | 1,127,123.00 | - | (64.00) | (600.00) | 1,126,459.00 | 1,121,027.09 | 180.49 | 1,120,846.60 | 5,612.40 |
| Zachary Fire District | | 61,728.00 | | (11.48) | (192.00) | 61,524.52 | 60,318.50 | 32.00 | 60,286.50 | 1,238.02 |
| Tax Comm. Fee For Banks & Ins. Co. | 0.150 | 28,553.09 | - | (0.25) | • | 28,552.84 | 28,287.79 | • | 28,287.79 | 265.05 |
| Tax Comm. Fee For Utility Cos. | 0.100 | 31,484.65 | 69.01 | (13.40) | - | 31,540.26 | 31,440.47 | 0.22 | 31,440.25 | 100.01 |
| Br Weed Liens | | 94,380.00 | | (1,320.00) | (51,645.00) | 41,415.00 | 30,280.73 | 165.00 | 30,115.73 | 11,299.27 |
| Total Special District Fee Assessments | 0,250 | S 3,389,127.24 | \$ 101.01 | \$ (1,909.13) | \$ (59,916,00) | \$ 3,327,403.12 | \$ 3,275,323.57 | \$ 874,34 | \$ 3,274,449.23 | \$ 52,953.89 |

Note: This column represents taxes assessed and uncollected by the specified taxing authority. These taxes remain uncollected due to bankruptcies or the fact that the property is adjudicated or considered movable, and therefore, it can not be sold or was not sold at property tax sale.

EAST BATON ROUGE PARISH SHERIFF (As Ex-officio Parish Tax Collector) BATON ROUGE, LOUISIANA

TAX COLLECTOR AGENCY FUND Affidavit

For the year ended June 30, 2014 (See Independent Accountants' Examination Report)

AFFIDAVIT (Required by R.S. 24:513(B)) STATE OF LOUISIANA PARISH OF EAST BATON ROUGE

I, Sid Gautreaux, Tax Collector for the Parish of East Baton Rouge, do solemnly swear that the information reflected in the Summary of Collections, Distributions and Changes in Cash Available for Settlement and the Schedule of the 2013 Tax Roll and Settlements to Taxing Bodies is true and correctly reflects all taxes, licenses, etcetera collected and distributed by my office during the period from July 1, 2013, to June 30, 2014, and that the cash available for settlement of the unsettled collections amounted to \$16,854,527 as of June 30, 2014.

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Sworn to and subscribed before me, this day of 7, 2014.

Nec

The Bond, No. 105573622, of the Tax Collector for the sum of \$300,000 (R.S. 33:1444-45).

Surety: Travelers Casualty and Surety Company

BOND OF TAX COLLECTOR